WE CLAIM:

1. A method for forming a spacer, comprising:

depositing an oxide layer over a polysilicon line of a core and periphery area;

performing a first spacer in the core and periphery area;

implanting an area located between polysilicon lines in the core area;

applying a second oxide layer over the core and periphery areas; and

performing a second spacer etch over the periphery area wherein a difference appearance of the core and periphery areas is produced.

2. The method of claim 1 wherein the first oxide deposition has a thickness of less than one-half the distance between a periphery of the polysilicon lines.

3. A non volatile memory device made by the method of claim 1.

4. A non volatile memory device made by the method of claim 2.